

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Elizabeth Stanko,
Appellant,

v.

Sheridan County Board of Equalization,
Appellee.

Case No: 15A 0024

Decision and Order Affirming the
Determination of the County Board of
Equalization
(Default Judgment)

For the Appellant:
No appearance

For the Appellee:
Jamian J. Simmons
Sheridan County Attorney

The appeal was heard before Commissioners Robert W. Hotz and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

The Subject Property is an agricultural parcel located in Sheridan County. The legal description of the parcel is found in the Case File.

II. PROCEDURAL HISTORY

The Sheridan County Assessor determined that the assessed value of the Subject Property was \$114,512 for tax year 2015. Elizabeth Stanko (the Taxpayer) protested this assessment to the Sheridan County Board of Equalization (the County Board) and requested an assessed valuation of \$57,795. The Sheridan County Board determined that the assessed value for tax year 2015 was \$114,512.¹

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission issued an Order for Hearing on April 11, 2016, setting the hearing date for July 7, 2016. Affidavits of Service, which appear in the records of the Commission, establish that a copy of the Order for Hearing and Notice of Hearing

¹ See, Case File.

listed above was served on all parties.² The Commission held a hearing on July 7, 2016. No one appeared on behalf of the Taxpayer as directed by the Commission's Order for Hearing. The County Board moved for a default judgment in favor of the County Board's determination.

III. STANDARD OF REVIEW

"In all appeals, excepting those arising under section 77-1606, if the appellant presents no evidence to show that the order, decision, determination or action appealed from is incorrect, the commission shall deny the appeal."³ The Commission is authorized to enter default judgments.⁴

IV. CONCLUSION

The Taxpayer failed to appear at the hearing as required by the Order for Hearing and Notice of hearing and therefore presented no evidence to show that the order, decision, determination or action appealed from was incorrect. The motion for an Order of Default Judgment should be granted and the decision of the County Board should be affirmed.

V. ORDER

IT IS ORDERED THAT:

1. The Motion of the County Board for Default Judgment is granted.
2. The Decision of the Sheridan County Board of Equalization determining the value of the Subject Property for tax year 2015 is Affirmed.
3. The taxable value of the Subject Property for tax year 2015 is \$114,512.
4. This Decision and Order, if no appeal is timely filed, shall be certified to the Sheridan County Treasurer and the Sheridan County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2014 Cum. Supp.).
5. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
6. Each Party is to bear its own costs in this proceeding.
7. This Decision and Order shall only be applicable to tax year 2015.

² See, Case File.

³ Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

⁴ Neb. Rev. Stat. §77-5015 (2014 Cum. Supp.).

8. This Decision and Order is effective for purposes of appeal on July 12, 2016.

Signed and Sealed July 12, 2016

Robert W. Hotz, Commissioner

SEAL

Nancy J. Salmon, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2014 Cum. Supp.) and other provisions of Nebraska Statutes and Court Rules.